

HOUSE BILL No. 1514

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-2-13-2.5; IC 36-8-10-7.

Synopsis: Accountability plans for prisoner meal allowances. Requires a sheriff to account for expenditures for feeding prisoners in counties where an accounting is not otherwise required by law. Requires a reimbursement plan to meet the requirements of an accountability plan under the Internal Revenue Code. (The introduced version of this bill was prepared by the county government study commission.)

Effective: Upon passage; July 1, 2003.

Welch, Adams T, Saunders

January 16, 2003, read first time and referred to Committee on Local Government.

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Introduced

First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1514

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-2-13-2.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 2.5. (a) The sheriff, the
3 executive, and the fiscal body may enter into a salary contract for the
4 sheriff.

5 (b) A sheriff's salary contract must contain the following provisions:

6 (1) A fixed amount of compensation for the sheriff in place of fee
7 compensation.

8 (2) Payment of the full amount of the sheriff's compensation from
9 the county general fund in the manner that salaries of other county
10 officials are paid.

11 (3) Deposit by the sheriff of the sheriff's tax warrant collection
12 fees (as described in IC 6-8.1-8-3) in the county general fund for
13 use for any general fund purpose.

14 (4) A procedure for financing prisoners' meals that uses one (1)
15 of the following methods:

16 (A) The county fiscal body shall make an appropriation in the
17 usual manner from the county general fund to the sheriff for

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feeding prisoners. The sheriff or the sheriff's officers, deputies, or employees may not make a profit from the appropriation. The sheriff shall deposit all meal allowances received under IC 36-8-10-7 in the county general fund for use for any general fund purpose.

(B) The sheriff shall pay for feeding prisoners from meal allowances received under IC 36-8-10-7. The sheriff or the sheriff's officers, deputies, or employees may not make a profit from the meal allowances. After the expenses of feeding prisoners are paid, the sheriff shall deposit any unspent meal allowance money in the county general fund for use for any general fund purpose.

(5) A requirement that, **subject to IC 36-8-10-7**, the sheriff shall file an accounting of expenditures for feeding prisoners with the county auditor on the first Monday of January and the first Monday of July of each year.

(6) An expiration date that is not later than the date that the term of the sheriff expires.

(7) Other provisions concerning the sheriff's compensation to which the sheriff, the county executive, and the fiscal body agree.

(c) A salary contract is entered under this section when a written document containing the provisions of the contract is:

(1) approved by resolution of both the executive and the fiscal body; and

(2) signed by the sheriff.

SECTION 2. IC 36-8-10-7, AS AMENDED BY P.L.170-2002, SECTION 163, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 7. (a) The state examiner of the state board of accounts shall fix the exact amount per meal that the sheriff of each county receives for feeding the prisoners in the sheriff's custody. Subject to the maximum meal allowance provided in this section, the state examiner shall increase the amount per meal that a sheriff receives as follows:

(1) Increase the amount per meal by a percentage that does not exceed the percent of increase in the United States Department of Labor Consumer Price Index during the year preceding the year in which an increase is established.

(2) Increase the amount per meal above the amount determined under subdivision (1) if the sheriff furnishes to the state examiner sufficient documentation to prove that the sheriff cannot provide meals at the amount per meal that is determined under subdivision (1).

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The amount must be fixed by April 15 each year and takes effect immediately upon approval. The allowance may not exceed two dollars (\$2) per person per meal. **Subject to subsection (c)**, the allowance shall be paid out of the general fund of the county after the sheriff submits to the county executive an itemized statement, under oath, showing the names of the prisoners, the date that each was imprisoned in the county jail, and the number of meals served to each prisoner.

(b) Notwithstanding subsection (a), IC 36-2-13-2.5(b)(4) through IC 36-2-13-2.5(b)(5), and IC 36-2-13-2.8(b), this subsection applies to a county having a population of

(+) more than one hundred seventy thousand (170,000) but less than one hundred eighty thousand (180,000) or

(-) **a county having a population of** more than three hundred thousand (300,000).

A county shall feed the county prisoners through an appropriation in the usual manner by the county fiscal body. The appropriation shall be expended by the sheriff under the direction of the county executive.

Subject to subsection (c), if:

(1) a county has a population of less than four hundred thousand (400,000), an accounting of the expenditures must be filed monthly with the county auditor by the fifth day of the month following the expenditure; **if and**

(2) a county has a population of four hundred thousand (400,000) or more, an accounting of the expenditures must be filed with the county auditor on the first Monday of January and the first Monday of July of each year.

Neither the sheriff nor the sheriff's officers, deputies, and employees may make a profit as a result of the appropriation.

(c) This subsection applies whenever the sheriff or the sheriff's officers, deputies, or employees:

(1) pay for feeding prisoners from a meal allowance received under this section; or

(2) participate in another reimbursement or expense allowance arrangement for feeding prisoners.

A county and the sheriff and the sheriff's officers, deputies, and employees of the county shall participate in an accountability plan for the reimbursement of expenditures for feeding prisoners that meets the requirements of an accountability plan under 26 CFR 1.62-2 (as in effect January 1, 2003), as revised by any successor regulation adopted under Section 7805(a) of the Internal Revenue Code. The state board of accounts may establish standards, forms, and procedures for implementing an accountability plan under this



1 subsection.

2 SECTION 3. [EFFECTIVE UPON PASSAGE] (a) Except as
3 provided in subsection (b), IC 36-8-10-7, as amended by this act,
4 applies to expenditures for feeding prisoners made after December
5 31, 2003.

6 (b) If a written contract for the compensation of a sheriff or the
7 sheriff's officers, deputies, and employees:

8 (1) was entered into before the effective date of this
9 SECTION;

10 (2) expires after December 31, 2003; and

11 (3) provides for reimbursement or another expense allowance
12 arrangement for feeding prisoners that does not meet the
13 requirements of an accountability plan under 26 CFR 1.62-2
14 (as in effect January 1, 2003);

15 IC 36-8-10-7, as amended by this act, applies to expenditures for
16 feeding prisoners made after the expiration of the contract
17 described in this subsection.

18 SECTION 4. An emergency is declared for this act.

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